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**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

**UNITED STATES FIDELITY AND
GUARANTY COMPANY, : CIVIL NO. 1:01-CV-0813**

Plaintiff : (Judge Conner)

v. :

**BRUCE J. BROWN and,
BROWN SCHULTZ SHERIDAN &
FRITZ, :**

Defendant : (Judge Conner)

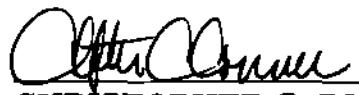
ORDER

**FILED
HARRISBURG, PA**

JAN 31 2003

**MARY E. D'ANDREA CLERK
Per _____ Deputy Clerk**

AND NOW, this 31st day of January, 2003, upon consideration of the Report and Recommendation of the Magistrate Judge, dated November 5, 2002, the defendants' objections thereto, and independent review of the record, it is ORDERED that the Magistrate Judge's report is adopted. Defendants' motion for summary judgment on plaintiff's claim with respect to the 1996 Audit Report is GRANTED. Defendants' motion for summary judgment on plaintiff's claims with respect to the 1997 Audit Report and the 1998 Audit Report is DENIED.


CHRISTOPHER C. CONNER
United States District Judge